

March 12, 2013

Tax rules are the same for citizens, Green Card holders

Question: *"I am a U.S. Citizen currently living in Jamaica. Do I have to file a U.S. federal tax return?"*

If you are a U.S. citizen or a Green Card Holder, the rules for filing income, estate, and gift tax returns and paying estimated tax are generally the same whether you are in the United States or in Jamaica. Your worldwide income is subject to U.S. income tax, regardless of where you reside.

Income taxes are managed by the Internal Revenue Service (IRS), which is an arm of the U.S. Treasury Department. There is no IRS representative at the U.S. Embassy in Kingston, nor is there a Treasury representative. All authoritative information regarding U.S. taxation can be found on the website managed by the IRS, www.irs.gov.

When to File

U.S. taxes are due annually on April 15. However, If you have U.S. tax liabilities and you are residing overseas, you are allowed an automatic 2-month extension to file your return. You are liable for interest on any amount that you owe after April 15, but you will not face a penalty for using the automatic extension – only the interest on the amount owed. To use this automatic 2-month extension, you must attach a statement to your return explaining how you qualify for the extension. (Simply state, for example, that you reside abroad and you wish to take advantage of the 60-day extension available to you.) For a calendar year return, the automatic 2-month extension is to June 15.

If you are unable to file your return by the automatic 2-month extension date, you can request an additional extension to October 15 by filing Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, before the automatic 2-month extension date. Remember, though, the interest will continue to accrue on your debt, and if your extension request is not approved, you may face a failure-to-pay penalty.

All IRS forms are available at www.irs.gov. Please note that the U.S. Embassy does not provide individuals with tax return forms. The website is also a very useful source of information, and it includes a contact email for personal queries.

Where to File

If you are a U.S. citizen or a Green Card Holder and you live in a foreign country, mail your U.S. tax return to:

Department of the Treasury
Internal Revenue Service Center
Austin, TX 73301-0215
USA

Estimated tax payments should be mailed with form 1040-ES to:

Internal Revenue Service
P.O. Box 1300
Charlotte, NC 28201-1300
USA

Taxpayers with an AGI (Adjusted Gross Income) of \$58,000 or less can file their tax return electronically for free using “free file” programs that are available through www.irs.gov. Taxpayers with an AGI greater than \$58,000 can either use the Free File Fillable Forms or efile by purchasing commercial software.

The U.S. Embassy does not mail tax return forms on behalf of individuals.

How to Get Tax Help

For more information, please visit: <http://www.irs.gov/Individuals/International-Taxpayers/U.S.-Citizens-and-Resident-Aliens-Abroad>

The IRS Office in Philadelphia provides international tax assistance. This office is open Monday through Friday from 6:00 a.m. to 11:00 p.m. EST and can be contacted by:

- Phone: 1 (267) 941-1000 (not toll-free)
- FAX: 1 (267) 941-1055
- Online: <http://www.irs.gov/uac/Help-With-Tax-Questions---International-Taxpayers>
- Mail: Internal Revenue Service
Philadelphia, Pa 19255-0725